

Bill No. 2762-06

No. 25-06-OR

AN ORDINANCE

An Ordinance of the Allegheny County Council amending and supplementing the Allegheny County Code of Ordinances, Division 4, entitled "Finances," by creating a new §475-50.1, in order to establish a reevaluation schedule for real property previously approved for property tax exclusion under the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 P.S. §8581 *et. seq.*).

WHEREAS, the Homestead Property Exclusion Program Act permits governing bodies of political subdivisions to exclude from property taxation a fixed dollar amount of the assessed value of each homestead property located within the subdivision; and

WHEREAS, in order to ensure that the homestead exemption is properly applied to eligible properties, the Homestead Property Exclusion Program Act also requires that property owners must file an application for the homestead exemption, and establishes that the governing body of any County may adopt a schedule for review or reapplication for real property previously approved as homestead property;

WHEREAS, Allegheny County Council created a homestead exemption by enacting Ordinance No. 12-02 on April 2, 2002, currently codified at §475-47 of the Allegheny County Code of Ordinances; and

WHEREAS, Allegheny County Council has never created a schedule for review of existing homestead exemptions and the Allegheny County Property Assessment Office has accordingly never performed any evaluations of existing homestead exemptions to ensure that the requirements of the Homestead Property Exclusion Program Act are still being met for each property to which the exemption is applied; and

WHEREAS, circumstances for all properties are subject to change over time, and these changes in some cases render the property ineligible for the previously granted homestead exemption; and

WHEREAS, the continuation of properties in the Homestead Property Exclusion Program that are no longer entitled to the exemption has the potential to adversely affect the County's revenue stream, and may ultimately have an impact upon the County's rate of real estate taxation;

The Council of the County of Allegheny hereby enacts as follows:

SECTION 1. Reapplication Requirement.

The Allegheny County Code of Ordinances is hereby amended by the addition of a new §475-50.1, as follows:

§475-50.1. Homestead Status Reevaluation Schedule

- A. For each property receiving the Act 50 homestead exemption, the Office of Property Assessment shall reexamine the conditions upon which the homestead status is accorded. Such reexamination may, at the discretion of the Chief Assessment Officer, include a physical inspection of the property at issue, a taxpayer's written verification of the continued applicability of the requirements of Act 50 to the homestead in question, or any other investigatory means deemed appropriate by the Chief Assessment Officer.
- B. The reexamination required under §475-50.1.A. shall be completed at the discretion of the Chief Assessment Officer, but in no case shall the reexamination take place less frequently than once every five years for each property to which the homestead exemption is applied.
- C. In the event that a property is found to be ineligible for the homestead exemption, such exemption shall not be applied to that property in the current or future tax years. Taxpayers whose properties have been found to be ineligible for the exemption shall be afforded the opportunity to reapply for the exemption at any time, subject to the normal filing deadlines for each tax year.
- D. Nothing in this Section shall be construed to create any private right of action for enforcement of its provisions or to authorize any person to file suit to recover damages or seek equitable relief for any violation of the terms of this Section.

SECTION 2. Effective Date.

The terms of the new §475-50.1 shall become effective immediately upon approval of this Ordinance.

SECTION 3. Severability.

If any provision of this Ordinance shall be determined to be unlawful, invalid, void or unenforceable, then that provision shall be considered severable from the remaining provisions of this Ordinance which shall be in full force and effect.

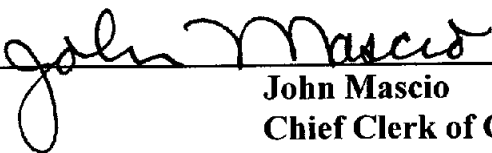
PRIMARY SPONSOR: COUNCIL MEMBER ROBINSON

CO-SPONSORS: COUNCIL MEMBERS BURN, CLEARY, DeFAZIO, FINNERTY, FRAZIER, MACEY, and PRESIDENT FITZGERALD

Enacted in Council, this 26th day of September, 2006

Council Agenda No. 2762-06


Rich Fitzgerald
President of Council


Attest: 
John Mascio
Chief Clerk of Council

Chief Executive Office _____, 2006

Approved: _____
Dan Onorato
Chief Executive

Attest: _____
Donna Beltz
Executive's Secretary

I do hereby certify that the foregoing Ordinance, duly engrossed and certified, was delivered by me to the Chief Executive for his approval or disapproval and that the Chief Executive failed to approve or disapprove the same, whereupon, it became law without his approval under the provisions of Section 311.07(E) of the Administrative Code of Allegheny County.


John Mascio
Chief Clerk of Council

Mascio, John
From: Mascio, John
Sent: Thursday, October 05, 2006 4:06 PM
To: Bob Macey; Brenda Frazier; Burn, Jr., James; Caldwell, Susan; Charles Martoni; Cleary, Joan; Dave Fawcett; david.fawcett@bipc.com; Drozd, Matt; Fawcett, Dave; Finnerty, Michael J.; Jan Rea; Jim Burn; Joan Cleary; John DeFazio; John Defazio; Macey, Robert J.; Martoni, Charles; Matt Drozd; Mike Finnerty; Nerone, Rich; Rich Fitzgerald; Susan Caldwell; Vince Gastgeb; Vince Gastgeb; William Robinson
Cc: Barker, Jared; Catanese, Joe; Liptak, Jennifer M
Subject: Bill Nos. 2762-06 and 2763-06 returned unsigned by the Chief Executive

Dear Members of Council,

This is to inform you that the following two bills:

Bill No. 2762-06, entitled, An Ordinance of the Allegheny County Council amending and supplementing the Allegheny County Code of Ordinances, Division 4, entitled "Finances," by creating a new §475-50.1, in order to establish a reevaluation schedule for real property previously approved for property tax exclusion under the Homestead Property Exclusion Program Act (Act 50 of 1998, 53 P.S. §8581 et. seq.)."

Bill No. 2763-06, entitled, "A Resolution of the County of Allegheny, Commonwealth of Pennsylvania, urging the Office of Property Assessment and the Allegheny County District Attorney to work cooperatively to identify and fully prosecute individuals who receive the homestead exemption from real property taxation through fraudulent or otherwise deceptive means, consistent with the terms of the Homestead Property Exclusion Program Act (53 P.S. §8581 et. seq.), also known as Act 50."

which were approved by Council on September 26, 2006, were delivered by me to the Chief Executive for his approval or disapproval, and having failed to approve or disapprove of the Legislation, they became law under the provisions of Section 311.07(E) of the Administrative Code.

Mr. Onorato did not provide a letter explaining his reasons for not signing the bills.

I will place a hard copy of this e-mail in your mail slots.

John Mascio